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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 27th November 1972/*Agrahayana* 6, 1894 (*Saka*)

The following Act of Parliament received the assent of the President on the 26th November, 1972, and is hereby published for General information:—

THE KHADI AND OTHER HANDLOOM INDUSTRIES DEVELOPMENT (ADDITIONAL EXCISE DUTY ON CLOTH) AMENDMENT ACT, 1972

NO. 60 OF 1972

[26 *the November*, 1972]

An Act further to amend the Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953.

BE it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Amendment Act, 1972.

Amendment of section 3.

12 of 1953.

2. In section 3 of the Khadi and other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953 (hereinafter referred to as the principal Act), in sub-section (*1*), for the proviso, the following proviso shall be substituted, and shall be deemed to have been substituted with effect from the 10th day of January, 1957, namely:—

"Provided that no such duty shall be levied on cloth—

(*i*) which is exported out of India, or

(*ii*) which is used in the manufacture of goods which are exported out of India.".

Amendment of section 5.

3. In sub-section (2) of section 5 of the principal Act,—

(*i*) in clause (*e*), after the words "exempt from", the words "the whole or any part of" shall be inserted, and shall be deemed to have been inserted with effect from the 1st day of March, 1960;

(*ii*) the following proviso shall be inserted, and shall be deemed always to have been inserted, namely:—

"Provided that any rule under clause (*e*) may be made so as to have retrospective effect from any date not earlier than two years before the date of publication thereof.".

Validation of duty of excise levied and collected under the principal Act in respect of certain period.

4. (*1*) Notwithstanding anything contained in the principal Act, or in the rules made thereunder, the duty of excise levied and collected or purporting to have been levied and collected under the principal Act during the period beginning on the 1st day of March, 1969 and ending with the 6th day of July, 1970, on the cotton fabrics referred to in sub-section (*2*), manufactured by a manufacturer, shall be deemed to have been validly levied and collected in accordance with the rules published with the notification of the Government of India in the former Ministry of Commerce and Industry No. S.R.O. 1479, dated the 25th July, 1953, as subsequently amended by the notification of the Government of India in the Ministry of Foreign Trade No. S.O. 2369, dated the 7th July, 1970, as if those rules as so amended were in force at all material times when such duty was levied and collected and accordingly—

(*i*) no suit or other proceedings shall be maintained or continued in any court for the refund of any such duty so levied and collected;

(*ii*) no court shall enforce a decree or order directing the refund of any such duty so levied and collected; and

(*iii*) any such duty levied or assessed under the principal Act in respect of the aforesaid period, but not collected, may be recovered in the manner provided under the principal Act.

Explanation.—In this sub-section, "manufacturer" means a person who is engaged in the business of—

(*i*) spinning of cotton twist, yarn or thread; or

(*ii*) weaving of cotton fabrics; or

(*iii*) processing of cotton fabrics,

with the aid of power and who has a proprietary interest in at least two of the aforesaid businesses.

(2) The cotton fabrics referred to in sub-section (*1*), are—

(*i*) medium A fabrics, unprocessed;

(*ii*) medium B and coarse fabrics, being—

(*a*) unprocessed; or

(*b*) bleached; or

(*c*) dyed; or

(*d*) if bleached and dyed, not printed; or

(*e*) "Dhoti", "Sari", "Long Cloth", "Shirting" or "Drill" within the meaning of the *Explanation* to the notification of the Textile Commissioner No. S.O. 3656, dated the 13th October, 1964 issued under clause 22 of the Cotton Textiles (Control) Order, 1948.

K. K. SUNDARAM,
Joint Secy. to the Govt. of India.

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